

CITY OF PLEASANT HILL
BUSINESS LICENSE DEPARTMENT, 100 GREGORY LANE, PLEASANT HILL, CA 94523
(925) 671-5234

2009 BUSINESS LICENSE TAX SCHEDULE FOR CATEGORIES 01, 03, 05, AND 17

INSTRUCTIONS: Select the proper category below and calculate your tax from the schedule printed for that category.
The 2009 annual tax may be prorated on a monthly basis for businesses beginning on or after February 1, 2009. Minimum tax is \$24.

CATEGORIES: 01 - Retail/Wholesale/Service/Real Estate Agents & Brokers 05 - Service by Vehicle
03 - Professionals 17 - Land Leases

Category 01 - Retail / Wholesale / Service Business / Real Estate Agents & Brokers

If you were in business for the entire preceding year, current year is to be based on the prior year's gross receipts.

If you were in business less than one year, please estimate your annual gross receipts.

| GROSS RECEIPTS | | | | TAX | | | |
|----------------|----|---------|---|-----|-----|--|--|
| \$ Up | to | 1,000 | = | \$ | 24 | | |
| 1,001 | to | 10,000 | = | | 53 | | |
| 10,001 | to | 20,000 | = | | 62 | | |
| 20,001 | to | 30,000 | = | | 74 | | |
| 30,001 | to | 40,000 | = | | 99 | | |
| 40,001 | to | 50,000 | = | | 122 | | |
| 50,001 | to | 60,000 | = | | 149 | | |
| 60,001 | to | 70,000 | = | | 177 | | |
| 70,001 | to | 80,000 | = | | 199 | | |
| 80,001 | to | 90,000 | = | | 223 | | |
| 90,001 | to | 100,000 | = | | 249 | | |

| GROSS RECEIPTS | | | | TAX | | | |
|----------------|----------|-----------|---|-----|-------|-----------------------------|--|
| \$ 100,001 | to | 130,000 | = | \$ | 300 | | |
| 130,001 | to | 160,000 | = | | 332 | | |
| 160,001 | to | 200,000 | = | | 375 | | |
| 200,001 | to | 250,000 | = | | 460 | | |
| 250,001 | to | 300,000 | = | | 525 | | |
| 300,001 | to | 350,000 | = | | 592 | | |
| 350,001 | to | 500,000 | = | | 794 | | |
| 500,001 | to | 1,000,000 | = | | 1,025 | | |
| 1,000,001 | to | 2,500,000 | = | | 1,886 | plus .093% over \$1,000,000 | |
| 2,500,001 | to | 5,000,000 | = | | 5,310 | plus .087% over \$2,500,000 | |
| 5,000,001 | to | 7,500,000 | = | | 8,169 | plus .074% over \$5,000,000 | |
| 7,500,001 | and over | | = | | 9,932 | plus .044% over \$7,500,000 | |

CATEGORY 03 - PROFESSIONALS

This category consists of businesses requiring a bachelor's or advanced educational degree and a professional license in the field. Choose the option below that results in the *lower* tax:

Option A: Gross Receipts
See instructions for Category 01 and use that schedule.

If you have no gross receipts, you *must* use Option B.

Option B: Flat Rate per Staff Member (including owners)
IMPORTANT: See definitions enclosed or attached.

\$333 each professional
138 each associate
36 each employee (who works 30 or more hours per week)

CATEGORY 05 - SERVICE BY VEHICLE

Only businesses *located outside of Pleasant Hill* that deliver goods and/or provide services by use of a vehicle in the City may use this category.

The tax shall be based on the gross receipts charged or collected for the delivery and/or for the service provided in Pleasant Hill.

See the Instructions for Category 01 and use that schedule.

CATEGORY 17 - LAND LEASES

Every person who leases land to another shall pay a license tax based on gross receipts from all Pleasant Hill land leases owned. See the instructions for Category and use that schedule.

AVOID PENALTIES OF UP TO 100%
FILE AND PAY ON TIME
20% for each 30 days, maximum 100%

ALL BUSINESSES
ARE SUBJECT TO AUDIT

